

BUDGET REQUEST FOR FISCAL YEAR ENDING JUNE 30, 2017

845-00

Board of Public Accountancy

5 Old River Place

Ransom Jones

AGENCY

ADDRESS

CHIEF EXECUTIVE OFFICER

	Actual Expenses June 30, 2015	Estimated Expenses June 30, 2016	Requested For June 30, 2017	Requested Over/(Under) Estimated	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	402,794	377,468	377,468		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem	4,120	6,500	6,500		
Total Salaries, Wages & Fringe Benefits	406,914	383,968	383,968		
2. Travel					
a. Travel & Subsistence (In-State)	8,214	16,500	16,500		
b. Travel & Subsistence (Out-Of-State)	12,342	16,500	16,500		
c. Travel & Subsistence (Out-Of-Country)					
Total Travel	20,556	33,000	33,000		
B. CONTRACTUAL SERVICES (Schedule B)					
a. Tuition, Rewards & Awards	5,690	10,000	10,000		
b. Communications, Transportation & Utilities	65	5,000	5,000		
c. Public Information					
d. Rents	44,870	42,371	44,950	2,579	6.09%
e. Repairs & Service	105		250	250	100.00%
f. Fees, Professional & Other Services	36,017	56,148	57,223	1,075	1.91%
g. Other Contractual Services	7,349	7,450	7,700	250	3.36%
h. Data Processing	179,119	58,250	54,096	(4,154)	(7.13%)
i. Other					
Total Contractual Services	273,215	179,219	179,219		
C. COMMODITIES (Schedule C)					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	470	3,075	3,075		
c. Equipment, Repair Parts, Supplies & Accessories	401	500	500		
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	2,159	3,725	3,725		
Total Commodities	3,030	7,300	7,300		
D. CAPITAL OUTLAY					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2)					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment	1,250				
d. IS Equipment (Data Processing & Telecommunications)		4,000	4,000		
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	1,250	4,000	4,000		
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E)					
TOTAL EXPENDITURES	704,965	607,487	607,487		
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered	423,169	238,239	190,752	(47,487)	(19.93%)
General Fund Appropriation (Enter General Fund Lapse Below)					
State Support Special Funds					
Federal Funds					
Other Special Funds (Specify)					
Board of Public Accountancy	520,035	560,000	560,000		
Less: Estimated Cash Available Next Fiscal Period	(238,239)	(190,752)	(143,265)	(47,487)	(24.89%)
TOTAL FUNDS (equals Total Expenditures above)	704,965	607,487	607,487		
GENERAL FUND LAPSE					
III: PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill	a.) Full Perm	6	5	5	
	b.) Full T-L				
	c.) Part Perm				
	d.) Part T-L				
Average Annual Vacancy Rate (Percentage)	a.) Full Perm				
	b.) Full T-L				
	c.) Part Perm				
	d.) Part T-L				

Approved by:

Ransom Jones

Official of Board or Commission

Submitted by:

Denise De Rossette

Date:

8/3/2015 5:20 PM

Budget Officer:

Denise De Rossette / cornerstone001@comcast.net

Phone Number:

601.540.4485

Title:

Budget Officer

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	406,914	100.00		383,968	100.00		383,968	100.00	
10.									
11.									
12.									
Total Salaries	406,914		57.72%	383,968		63.21%	383,968		63.21%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	20,556	100.00		33,000	100.00		33,000	100.00	
10.									
11.									
12.									
Total Travel	20,556		2.92%	33,000		5.43%	33,000		5.43%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	273,215	100.00		179,219	100.00		179,219	100.00	
10.									
11.									
12.									
Total Contractual	273,215		38.76%	179,219		29.50%	179,219		29.50%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	3,030	100.00		7,300	100.00		7,300	100.00	
10.									
11.									
12.									
Total Commodities	3,030		0.43%	7,300		1.20%	7,300		1.20%

REQUEST BY FUNDING SOURCE

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Capital Other Than Equipment									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	1,250	100.00		4,000	100.00		4,000	100.00	
10.									
11.									
12.									
Total Capital Equipment	1,250		0.18%	4,000		0.66%	4,000		0.66%
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Vehicles									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Wireless Communication Devs.									

Name of Agency : Board of Public Accountancy

Specify Funding Sources As Shown Below	FY 2015 Actual Amount	% of Line Item	% of Total Budget	FY 2016 Estimated Amount	% of Line Item	% of Total Budget	FY 2017 Requested Amount	% of Line Item	% of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy									
10.									
11.									
12.									
Total Subsidies									
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8. Federal _____ Other Special (Specify) _____									
9. Board of Public Accountancy	704,965	100.00		607,487	100.00		607,487	100.00	
10.									
11.									
12.									
TOTAL	704,965		100.00%	607,487		100.00%	607,487		100.00%

SPECIAL FUNDS DETAIL

Board of Public Accountancy (845-00)

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2015	(2) Estimated Revenues FY 2016	(3) Requested Revenues FY 2017
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency			
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund	CEF - Capital Expense Fund			
State Support Special Fund TOTAL				

A. FEDERAL FUNDS *		Percentage Match Requirement	(1) Actual Revenues FY 2015	(2) Estimated Revenues FY 2016	(3) Requested Revenues FY 2017
Source (Fund Number)	Detailed Description of Source	FY 2016 FY 2017			
	Cash Balance-Unencumbered				
Federal Fund TOTAL					

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2015	(2) Estimated Revenues FY 2016	(3) Requested Revenues FY 2017
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered	423,169	238,239	190,752
Board of Public Accountancy (3384500000)	Fees, Civil Penalties, Disciplinary	520,035	560,000	560,000
Other Special Fund TOTAL		943,204	798,239	750,752

SECTIONS S + A + B TOTAL		943,204	798,239	750,752
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C. TREASURY FUND/BANK ACCOUNTS *	Fund/Account Number	Name of Bank (If Applicable)	(1) Reconciled Balance as of 6/30/15	(2) Balance as of 6/30/16	(3) Balance as of 6/30/17
Name of Fund/Account					

* Any non-federal funds that have restricted uses must be identified and narrative of restrictions attached.

**NARRATIVE OF SPECIAL FUNDS DETAIL AND TREASURY
FUND/BANK ACCOUNTS**

Board of Public Accountancy (845-00)

Name of Agency

OTHER SPECIAL FUNDS

The Mississippi State Board of Public Accountancy funds its operations through the collection of fees in Treasury Fund 3845 from applications and registrations of active and retired CPAs, disciplinary costs reimbursements, civil penalties, and fees for candidate CPA examination applications.

The Board is contemplating a slight fee increase for license fees in future years. Prior to FY16, fees were not collected for the registration of CPA firms. In FY16, a firm fee will be charged for out-of-state firms with no physical office located in Mississippi to offset the cost of monitoring out-of-state peer review compliance.

TREASURY FUND / BANK

CONTINUATION AND EXPANDED TOTAL REQUEST

Board of Public Accountancy (845-00)

SUMMARY OF ALL PROGRAMS

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages & Fringe				406,914	406,914
Travel				20,556	20,556
Contractual Services				273,215	273,215
Commodities				3,030	3,030
Other Than Equipment					
Equipment				1,250	1,250
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				704,965	704,965
No. of Positions (FTE)				6.00	6.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				179,219	179,219
Commodities				7,300	7,300
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				607,487	607,487
No. of Positions (FTE)				5.00	5.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED TOTAL REQUEST

Board of Public Accountancy (845-00)

SUMMARY OF ALL PROGRAMS

Name of Agency	Program				
	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				179,219	179,219
Commodities				7,300	7,300
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				607,487	607,487
No. of Positions (FTE)				5.00	5.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

SUMMARY OF PROGRAMS
FORM MBR-1-03sum

Board of Public Accountancy (845-00)

Name of Agency

FUNDING REQUESTED FISCAL YEAR 2017

	PROGRAM	GENERAL	ST. SUPP. SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	REGULATION				607,487	607,487
	Summary of All Programs				607,487	607,487

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

REGULATION

Board of Public Accountancy (845-00)

Name of Agency

Program

	FY 2015 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries,Wages & Fringe				406,914	406,914
Travel				20,556	20,556
Contractual Services				273,215	273,215
Commodities				3,030	3,030
Other Than Equipment					
Equipment				1,250	1,250
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				704,965	704,965
No. of Positions (FTE)				6.00	6.00

	FY 2016 Estimated				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries,Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				179,219	179,219
Commodities				7,300	7,300
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				607,487	607,487
No. of Positions (FTE)				5.00	5.00

	FY 2017 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

CONTINUATION AND EXPANDED REQUEST

Program 1 of 1

REGULATION

Board of Public Accountancy (845-00)

Name of Agency

Program

	FY 2017 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2017 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries,Wages & Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2017 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries,Wages & Fringe				383,968	383,968
Travel				33,000	33,000
Contractual Services				179,219	179,219
Commodities				7,300	7,300
Other Than Equipment					
Equipment				4,000	4,000
Vehicles					
Wireless Communication Devices					
Subsidies, Loans & Grants					
Total				607,487	607,487
No. of Positions (FTE)				5.00	5.00

Note: FY2017 Total Request = FY2016 Estimated + FY2017 Incr(Decr) for Continuation + FY2017 Expansion/Reduction of Existing Activities + FY2017 New Activities.

PROGRAM DECISION UNITS

Board of Public Accountancy

1 - REGULATION

Name of Agency	Program Name						
	A	B	C	D	E		
EXPENDITURES	FY 2016 Appropriated	Escalations By DFA	Non-Recurring Items	Total Funding Change	FY 2017 Total Request		
SALARIES	383,968				383,968		
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER	383,968				383,968		
TRAVEL	33,000				33,000		
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER	33,000				33,000		
CONTRACTUAL	179,219				179,219		
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER	179,219				179,219		
COMMODITIES	7,300				7,300		
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER	7,300				7,300		
CAPTITAL-OTE							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
EQUIPMENT	4,000				4,000		
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER	4,000				4,000		
VEHICLES							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
WIRELESS DEV							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
SUBSIDIES							
GENERAL							
ST. SUP. SPECIAL							
FEDERAL							
OTHER							
TOTAL	607,487				607,487		

FUNDING

GENERAL FUNDS							
ST. SUP. SPCL FUNDS							
FEDERAL FUNDS							
OTHER SP. FUNDS	607,487				607,487		
TOTAL	607,487				607,487		

POSITIONS

GENERAL FTE							
ST. SUP. SPCL. FTE							
FEDERAL FTE							
OTHER SP. FTE	5.00				5.00		
TOTAL	5.00				5.00		

PRIORITY LEVEL :

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PROGRAM NARRATIVE

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994
(To Accompany Form MBR-1-03)

Board of Public Accountancy

1 - REGULATION

Name of Agency

Program Name

I. Program Description:

To protect the public welfare of the citizens of the State of Mississippi through oversight and regulation of certified public accountants (CPAs) and toward maintaining the highest standards of proficiency in the profession.

II. Program Objective:

The Board's main mission is generally accomplished through the following activities which have been streamlined and enhanced over the past several years:

- Registration of CPA firms. Oversight is provided through review of ownership, firm organization, quality controls, and CPA staffing verified through an established audit and monitoring process.
- Monitoring of CPAs' and CPA firms' work products, such as financial statement audits, reviews, and compilations through mandatory peer reviews and an independent oversight system.
- Overseeing computerized licensure examination. Timely investigations of complaints and an improved disciplinary process.
- Setting standards for and ensuring compliance with CPA continuing professional education (CPE) requirements.
- Investigating complaints of CPAs, CPA firms, candidates and non-licensees and disciplining valid complaints through Board action.
- Performing substantive audits of CPE documentation and compliance audits through statistical sampling of CPAs reports and examination of all supporting documentation.

PROGRAM PERFORMANCE INDICATORS AND MEASURES

Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic Planning Act of 1994

Board of Public Accountancy (845-00)

I - REGULATION

Name of Agency

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry on the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 CPA examination applications	637.00	650.00	650.00
2 Original & reciprocal CPA licenses, retirees, reinstatements	265.00	275.00	275.00
3 CPA renewals	4,255.00	4,275.00	4,275.00
4 CPA firm permits application & renewals	1,095.00	1,000.00	1,000.00
5 Investigations	308.00	250.00	250.00
6 Trial Board actions	57.00	60.00	60.00
7 CPE detail audits	60.00	60.00	60.00
8 CPE monitoring	3,964.00	4,000.00	4,000.00
9 Peer Review Monitoring	598.00	600.00	600.00
10 Individual CPAs utilizing online system	4,255.00	4,275.00	4,275.00
11 CPA firms utilizing online system	1,095.00	1,000.00	1,000.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Direct cost per investigation	265.80	250.00	250.00
2 Direct cost per CPE compliance monitoring	9.18	15.00	15.00
3 Direct cost per examination application processed	30.42	36.00	36.00
4 Direct cost per license application	53.45	70.00	70.00
5 Direct cost per annual license registration	3.55	3.00	2.50
6 Direct cost per CPA firm Peer review monitored	60.93	63.00	63.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	FY 2015 ACTUAL	FY 2016 ESTIMATED	FY 2017 PROJECTED
1 Examination candidate completion rate. This is reflected as a percentage.	20.00	20.50	21.00
2 Examination sections pass rate. This is reflected as a percentage.	38.80	39.00	39.50
3 CPE Compliance percentage. This is reflected as a percentage.	97.00	97.00	97.00

MS STATE BOARD OF PUBLIC ACCOUNTANCY MEMBERS

Board of Public Accountancy (845-00)

Name of Agency

A. Explain Rate and manner in which board members are reimbursed:

The Board is paid per diem in accordance with MS Code 25-3-69. Members are reimbursed actual expenses based on the established state rates.

B. Estimated number of meetings FY 2016:

Ten regular Board meetings, two CPA license presentation ceremonies, two national meetings and several national related assignments and committee meetings, one presentation at MSCPA annual business meeting.

C. Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1. Angela L. Pannell	Starkville, MS	Gov. Barbour	1- 1- 2012	5 years
2. David E. Clarke	Greenville, MS	Gov. Barbour	1- 1- 2011	5 years
3. David L. Miller	Tupelo, MS	Gov. Bryant	1- 1- 2013	5 years
4. Jimmy E. Burkes	Jackson, MS	Gov. Bryant	1- 1- 2013	5 years
5. Mark P. Peach	Jackson, MS	Gov. Bryant	1- 1- 2013	5 years
6. Rick Elam	Oxford, MS	Gov. Bryant	1- 1- 2015	5 years
7. Willie B. Sims, Jr.	Hattiesburg, MS	Gov. Bryant	1- 1- 2014	5 years

Identify Statutory Authority (Code Section or Executive Order Number)*

Mississippi Code 73-33-3

*If Executive Order, please attach copy.

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
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A. Tuition, Rewards & Awards (61050xxx-61080xxx)			
61050000 Tuition			
61060000 Employee Training	4,300	7,000	7,000
61070000 Travel Related Reg	1,390	3,000	3,000
61080000 Rewards & Awards			
Total	5,690	10,000	10,000

B. Transportation & Utilities (61100xxx-61200xxx)			
61100000 Transport of Goods	39		
61110000 Postal Services	26	5,000	5,000
61200000 Utilities			
Total	65	5,000	5,000

C. Public Information (61300xxx-61310xxx)			
61300000 Advert & Public Info.			
61310000 Promotional Expenses			
Total			

D. Rents (61400xxx-61490xxx)			
61400000 Building and Floor Space Rental	37,458	34,921	37,500
61420000 Equipment Rental	7,412	7,450	7,450
61430000 Capitol Facilities Rental			
61450000 Conference Rooms, Exhibits and Display Rentals			
61490000 Other Rentals			
Total	44,870	42,371	44,950

E. Repairs & Service (61500xxx)			
61500000 Repair and Maintenance Services	105		250
Total	105		250

F. Fees, Professional & Other Services (61600xxx-61690xxx)			
61600000 Inter-Agency Fees	9,655	13,048	13,273
6161xxxx Contract Worker Expenses	2,628	15,000	15,000
61660000 Accounting and Financial Services	18,174	21,900	22,500
61670000 Legal and Related Services	923	1,000	1,250
61680000 Medical Services			
61690000 Fees and Services	4,637	5,200	5,200
61695000 Prof Fees-Trav-1099			

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
61696000 Prof Fee-Trv-No 1099			
Total	36,017	56,148	57,223
G. Other Contractual Services (61700xxx-61790xxx, 61900xxx)			
61700000 Insurance Fees and Services	390	400	400
61705000 Banking and Credit Card Fees	1,760	1,750	2,000
61710000 Membership Dues	4,905	5,000	5,000
61715000 Trade Subscriptions	294	300	300
61730000 Ldry, Dry Clean, Towel			
61735000 Salvage, Demo, Removal			
61900000 Procurement Card - Contractual Purchases			
Total	7,349	7,450	7,700
H. Information Technology (61800xxx-61890xxx)			
61800000 Basic Telephone Monthly - Outside Vendor			
61803000 Long Distance Charges - Outside Vendor			
61806000 Data Line and Network Charges - Outside Vendor			
61818000 Cellular Usage Time - Outside Vendor			
61821000 Wireless Data Transmission-not cell-Outside Vendor			
61824000 Satellite Voice Transmission Services - Outside Vendor			
61830000 IT Professional Fees - Outside Vendor	2,154	8,000	8,000
61833000 IS Training and Education - Outside Vendor			
61836000 Outsourced IT Solutions - Outside Vendor			
61839000 Software Acq, Installation & Maint - Outside Vendor			
61842000 Rental of IT Equipment - Outside Vendor			
61845000 Off-site Storage of IS Software & Data - Outside Vendor			
61848000 Maintenance and Repair of IT Equipment - Outside Vendor	2,154		2,500
61850000 Payments to ITS	174,811	50,250	43,596
Total	179,119	58,250	54,096
I. Other (61910xxx-61990xxx)			
61910000 Petty Cash Expense - Contractual			
61920000 Travel Related Contractual Reimbursements			
61950000 Prior Year Exp - Contract Worker Travel			
61955000 Prior Year Exp - Contract Worker Matching Amts			
61960000 Prior Year Expense - Contractual			

**SCHEDULE B
CONTRACTUAL SERVICES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
61965000 Prior Year Expense - Contractual - 1099			
Total			
Grand Total <i>(Enter on Line 1-B of Form MBR-1)</i>	273,215	179,219	179,219
Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds	273,215	179,219	179,219
Total Funds	273,215	179,219	179,219

**SCHEDULE C
COMMODITIES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
A. Maintenance & Constr. Materials & Supplies (62000xxx, 62015xxx)			
62015000 Building and Construction Materials and Supplies			
Total			
B. Printing & Office Supplies & Materials (62010xxx, 62085xxx, 62100xxx, 62125xxx, 62400xxx)			
62010000 Books, Periodicals, Maps & Instructional Materials			
62085000 Office Supplies and Materials	435	2,000	2,000
62100000 Printing Costs and Supplies	35	800	800
62400000 Furniture and Equipment		275	275
Total	470	3,075	3,075
C. Equipment Repair Parts, Supplies & Acces. (62050xxx, 62072xxx, 62110xxx, 62115xxx, 62120xxx, 62130xxx)			
62050000 Fuel			
62055000 Fuel Card Repairs and Maintenance			
62072000 Shop Supplies			
62110000 Parts & Access - Heating, Cooling, Plumbing, Elect			
62115000 Parts & Access - Office, IT, and Other Equip	401	500	500
62120000 Parts & Access - Vehicles, Buses, Planes, etc.			
62130000 Tires & Tubes			
Total	401	500	500
D. Professional & Sci. Supplies and Materials (62025xxx, 62030xxx, 62070xxx, 62095xxx, 62105xxx)			
62025000 Educational Supplies			
62070000 Lab and Medical Supplies			
62095000 Photographic Supplies and Processing			
62105000 Promotional Materials			
Total			
E. Other Supplies & Materials (62005xxx, 62020xxx, 62035xxx, 62040xxx, 62045xxx, 62060xxx, 62065xxx, 62075xxx-62080xxx, 62090xxx, 62135xxx, 62140xxx, 62405xxx, 62415xxx, 62500xxx-62999xxx)			
62020000 Decals and Signs - Other Than Construction			
62040000 Food for Business Meetings	802		
62045000 Food for Persons	1,170	2,000	2,000
62060000 Janitorial and Cleaning Supplies	106	100	100
62078000 Other Miscellaneous Supplies		1,625	1,625
62135000 Uniforms and Apparel			
62405000 Vehicle Equipment			
62415000 Computers and Computer Equipment			
62900000 Procurement Card - Commodity Purchases			

**SCHEDULE C
COMMODITIES**

Board of Public Accountancy (845-00)

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
62910000 Petty Cash Expenses - Commodities			
62920000 Reimbursable Travel - Commodities	81		
62930000 Intergovernmental Commodity Purchases			
62960000 Prior Year Expense - Commodities			
62999000 Commodities - No PO Required			
Total	2,159	3,725	3,725
Grand Total (Enter on Line 1-C of Form MBR-1)	3,030	7,300	7,300
Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds	3,030	7,300	7,300
Total Funds	3,030	7,300	7,300

**SCHEDULE D-1
CAPITAL OUTLAY
OTHER THAN EQUIPMENT**

Board of Public Accountancy (845-00)

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested for FY Ending June 30, 2017
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Grand Total <i>(Enter on Line 1-D-1 of Form MBR-1)</i>			
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Funding Summary:			
General Funds			
State Support Special Funds			
Federal Funds			
Other Special Funds			
Total Funds			

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

Board of Public Accountancy (845-00)

Name of Agency

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2015		Est. FY Ending June 30, 2016		Req. FY Ending June 30, 2017	
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Total Cost
C. Office Machines, Furniture, Fixtures, Equip. (63200100)						
Shredder	1	1,250				
Total		1,250				
D. IS Equipment (DP & Telecommunications) (63200100)						
Emerging Needs			1	4,000	1	4,000
Total				4,000		4,000
Grand Total (Enter on Line 1-D-2 of Form MBR-1)		1,250		4,000		4,000
Funding Summary:						
General Funds						
State Support Special Funds						
Federal Funds						
Other Special Funds		1,250		4,000		4,000
Total Funds		1,250		4,000		4,000

NARRATIVE
2017 BUDGET REQUEST

Board of Public Accountancy (845-00)

Name of Agency

The Mississippi State Board of Public Accountancy's mission is to test, regulate, set standards, and monitor Certified Public Accountants (CPAs) and CPA firms. The demand of today's public markets, citizens, industries, and governments for accurate financial information and advice inspires the Board's mission of regulating the profession of public accounting and CPAs and thereby protecting the public.

The Board has worked with the Department of Information Technology Services (ITS) to complete the implementation of a new licensure system (LARS) that automated some of the Board's activities and provided web-based transactions for many payment activities. Most of the development and implementation occurred and was expensed in FY15. Some development and implementation continues in FY16.

Because ITS will host the system and its data, the Board was able to eliminate the need for onsite data storage at the Board's offices and also eliminated the need for having a staff person responsible for maintaining an in-house system. Due to these factors, the Board worked with the State Personnel Board to eliminate one full time position at the end of FY15 through a Reduction-In-Force.

The Board applied a portion of the cost savings associated with the Reduction-In-Force to other agency requirements in FY16, including a proposed multi-year project to back scan approximately 800,000 paper documents currently stored in Board office file rooms.

SALARIES

The Board is requesting level funding in its FY17 Salaries categories. The total request for salaries and fringe benefits is \$22,946 less than FY15 actual expenses.

TRAVEL

The Board is requesting level funding in its Travel category.

CONTRACTUAL

The Board is requesting level funding from FY16 in its Contractual Services category. The FY17 contractual services expenditures are a significant decrease from FY15 actual due to the wrapping up of the new LARS project with ITS. Within the category there is a re-direction of funds from payments to ITS to the document back-scanning project.

COMMODITIES and CAPITAL EQUIPMENT

The Board is requesting level funding in its Commodities and Capital Equipment categories.

The FY17 overall budget request is unchanged from the amount appropriated in FY16, which when requested represented a 1.62% decrease from the FY15 estimate.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2017**

Board of Public Accountancy (845-00)

Name of Agency

Note: All expenditures recorded on this form must be totaled and said total must agree with the out-of-state travel amount indicated for FY 2015 on Form Mbr-1, line 1.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Jimmy E. Burkes	Washington, D.C.	NASBA Annual Meeting	1,302	special
Al Rick Elam	Washington, D.C.	NASBA Annual Meeting	1,528	special
Ransom C. Jones, Jr.	Washington, D.C.	NASBA Annual Meeting	1,487	special
David L. Miller	Washington, D.C.	NASBA Annual Meeting	1,585	special
Onetta S. Whitley	Washington, D.C.	NASBA Annual Meeting	1,845	special
Willie Sims, Jr.	Washington, D.C.	NASBA Annual Meeting	1,930	special
Ransom C. Jones, Jr.	Tampa, FL	NASBA Executive Director's Conference	154	special
Andy L. Wright	Tampa, FL	NASBA Executive Director's Conference	573	special
Willie Sims, Jr.	Coronado, CA	MASBA Western Regional Meeting	1,322	special
Willie Sims, Jr.	Destin, FL	MSCPA Annual Meeting	616	special
Total Out of State Cost			\$ 12,342	

FEES, PROFESSIONAL AND OTHER SERVICES

Board of Public Accountancy (845-00)

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2015	(2) Estimated Expenses FY Ending June 30, 2016	(3) Requested Expenses FY Ending June 30, 2017	Fund Source
61600000 Inter-Agency Fees					
Inter-agency Fees-DFA/MAGIC access					
Comp. Rate: Quarterly Usage Fees	N	3,095	5,000	5,225	Special
61600000/Inter-agency Fees-OSA					
Comp. Rate: Various Hourly Rates by Law	N				Special
61600000/Inter-agency Fees-AG					
Comp. Rate: \$50 an hour + expenses	N	5,738	7,500	7,500	Special
61600000/Inter-agency Fees-SPB					
Comp. Rate: \$137 per PIN	N	822	548	548	Special
Total 61600000 Inter-Agency Fees		9,655	13,048	13,273	
6161xxxx Contract Worker Expenses					
Contract Worker payroll/Temp Services During Med. Leave/Scan					
Comp. Rate: \$15 an hour	N	2,506	14,000	14,000	Special
61615000/Contract Worker Travel					
Comp. Rate: x	x				x
61625000/Contract Worker - Payroll Fringe					
Comp. Rate: FICA	N	122	1,000	1,000	Special
Total 6161xxxx Contract Worker Expenses		2,628	15,000	15,000	
61660000 Accounting and Financial Services					
Cecil M. Felder/accounting and financial					
Comp. Rate: x	N	4,455	5,000	5,000	Special
Cornerstone Consulting Group/Fiscal Agent/Budgeting					
Comp. Rate: \$1,100/Month + \$2,000/Budget	N	13,719	16,900	17,500	Special
Total 61660000 Accounting and Financial Services		18,174	21,900	22,500	
61670000 Legal and Related Services					
Brooks Court Reporting/Court Reporter					
Comp. Rate: Per appearance/Page	N	923	1,000	1,250	Special
Total 61670000 Legal and Related Services		923	1,000	1,250	
61690000 Fees and Services					
Brian Daniel Photography/CPA Ceremony					
Comp. Rate: \$10-15 Per Photo	N	1,035	1,000	1,000	Special
Bethany F. Greener/CPA Certificates Lettering					
Comp. Rate: \$6 per Certificate	N	852	1,200	1,200	Special
Magnolia Clipping Service/Investigation					
Comp. Rate: \$.90 Per Clip + \$90/mo	N	2,750	3,000	3,000	Special
Total 61690000 Fees and Services		4,637	5,200	5,200	
GRAND TOTAL		36,017	56,148	57,223	

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
ORGANIZATION CHART
July 2015

Agency 845
Fiscal Year 2017

